

INSTRUCTIONS FOR REPORTING CPE

I. Completing the Credit Summary Sheet:

- A. Type or write on the sheet using blue or black ink. If you complete the sheet by hand, your print must be legible.
- B. "Practice of public accountancy" means the performance or the offering to perform attest services for a client or potential client, by a licensee or registered firm. The "practice of public accountancy" also means the performance or the offering to perform by a licensee of one or more of the following: a compilation of a financial statement to be performed in accordance with SSARS, management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters. When indicating your area of practice, you should also checkoff "Public Accounting" if you are an owner or an employee of a public accounting firm or if you issue under your name audited, reviewed, or compiled financial statements even though you are employed on a full-time basis in private industry or another non-public entity. If you practice in an area other than public accounting, checkoff "Other" and write-in the area in which you practice on the line provided.
- C. Courses must be listed on the sheet in ascending chronological order, starting with courses taken on or after January 1st. Enter the date of the course in m/d/yy format. Include the name of the sponsor, the sponsor's NJ State Board of Accountancy or NASBA sponsor number, and the title of the program. You may use commonly understood abbreviations where possible. Put a checkmark (✓) or "X" in the self-study column if the course was a self-study course, including interactive and non-interactive self-study courses.
- D. In the columns entitled A&A, Other Technical, & Non-Technical, enter the number of credits awarded. Refer to the sponsor's certificate and the Board's CPE regulations to help you determine which column is appropriate. A list of qualifying technical subjects can be found in N.J.A.C. 13:29-6.3. Qualifying non-technical subjects can be found in N.J.A.C. 13:29-6.4. Credit for the NJ Law & Ethics course should be placed in the Other Technical Column.
- E. If the sponsor does not have a sponsor number issued by the NJ State Board of Accountancy or NASBA, leave the area blank.

II. Satisfactory Proof of CPE:

- A. Certificates
 - 1. Submit a **copy** of the original certificates. Copies that are blurred or illegible will not be accepted. The paper must be 8 1/2 inches by 11 inches with no holes or perforations. Do not send color copies, copies on color paper, or copies on bond paper.
 - 2. Your certificates must contain (at a minimum) the following information:
 - a. Name of Sponsor
 - b. Name of Licensee
 - c. Course Name

- d. Subject Area
 - e. Date of Course
 - f. Number of Credits Awarded
 - g. Method of Delivery (Live or Self-Study)
 - h. NJ State Board of Accountancy or NASBA Sponsor Number (where applicable)
3. The Board will not accept certificates that have been or **appear to have been** altered in any way. Do not cross out or overwrite anything. If the information presented on the certificate is incorrect, contact the sponsor for a corrected certificate.
 4. If your certificate does not contain any of the above information, contact the sponsor to obtain a certificate that does or written verification of the above on the sponsor's letterhead. **Do not submit an incomplete certificate.**

B. Firm Spreadsheets:

1. Your firm spreadsheet must contain the same information required for certificates. If this information is not contained within the report, the spreadsheet will not be accepted as proof of your CPE. Contact your firm's CPE administrator to obtain the required information.
2. All columns should be clearly labeled. If the column continues on multiple pages without headings, type or clearly write the column headings on the top of the page.
3. Your firm can only verify credits for courses that they personally offered and were approved to offer. You must submit satisfactory proof of CPE for courses taken outside your firm as well as the NJ Law & Ethics course.

Continuing Professional Education

Continuing Professional Education (C.P.E.) Requirements: The New Jersey State Board of Accountancy requires 120 C.P.E. credits as summarized in N.J.S.A. 45:2B-71 (R.M.A.'s only) and N.J.A.C. 13:29-6.29(a). You must list below the courses taken in chronological order. (See N.J.A.C. 13:29-6.3 and N.J.A.C. 13:29-6.4 for qualifying subject matter.) The Board's statutes and regulations can be found on the Board's Web site: www.NJConsumeraffairs.gov/accountancy. If you need additional space, copy this page and check here ☐.

Indicate the area in which you practice: ☐ Public Accounting

☐ Other _____

[illegible]

Signature of licensee

Print licensee's name _____

Date _____

License number